

Instructions to Apply For State & Federal Rehabilitation Tax Credits

Use the following checklists to ensure that your Virginia state or federal application is complete. Please check your application carefully, as incomplete applications will not be reviewed until the appropriate information is received. **FAILURE TO SUBMIT A COMPLETE APPLICATION MAY RESULT IN SUBSTANTIAL DELAYS.**

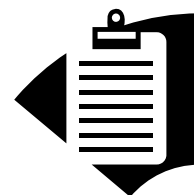
Contents

PROCESSING FEES

*Virginia State
Federal*

APPLYING FOR TAX CREDITS

*Virginia State Tax Credit
Federal Tax Credit
Both State & Federal*



PROCESSING FEES

VIRGINIA STATE: Refer to the attached Billing Statement to calculate the processing fees for state applications. A **check** for the state processing fee must be submitted in accordance with the instructions on the Billing Statement at the same time the application is submitted. The Virginia Department of Historic Resources (DHR) is unable to accept credit cards for processing fees.

FEDERAL: If you are paying your federal processing fees by credit card, use the attached form and submit it with your application. Use of this form will expedite review of your application by the National Park Service. If you prefer to pay by check, **do not** submit the fee with your application. The National Park Service will issue an invoice. The Virginia Department of Historic Resources will not forward checks for federal processing fees to the National Park Service.



APPLYING FOR TAX CREDITS

VIRGINIA STATE TAX CREDIT

Part 1: Evaluation of Significance

- _____ **One completed Part 1 Virginia application** with owner's original signature.
- _____ **Map** locating property within the boundaries of historic district, if property is in a historic district. (Copies of historic district maps are available from the Virginia Department of Historic Resources.)
- _____ **One set** of labeled color photographs, depicting streetscapes, all sides of the building, major interior spaces, and specific character-defining features. **Key photos to a floor plan, and if applicable, to a site plan.**
- _____ ** Please note: For properties individually listed on the Virginia Landmarks Register or the National Register of Historic Places, a Part 1 must be submitted if that property has one or more outbuildings or other resources. Please include a photo of each outbuilding/resource, approximate date of construction, brief description, and contributing status.*

Part 2: Description of Rehabilitation

- _____ **One completed Part 2 Virginia application** with owner's original signature on current form (revised 3/98).
- _____ Complete description of the proposed rehabilitation work, describing building's existing features and impact of proposed work on these features.
- _____ **One set** of labeled color photographs, showing condition of the property prior to its rehabilitation. Photograph all areas where significant work is proposed and key to the description of work. **Key photos to a floor plan, and if applicable, to a site plan.**
- _____ **One set** of architectural drawings (not-to-scale drawings may be acceptable), clearly showing conditions before rehabilitation.
- _____ **One set** of architectural drawings and specifications describing the proposed rehabilitation, where needed to clearly present the project.
- _____ **One check** for state processing fee, and one copy of Billing Statement.

Part 3: Request for Certification of Completed Work

- _____ **One completed Part 3 Virginia application** with owner's original signature on current form (revised 2/08), with the DHR project number, the final rehabilitation costs, and the date the project was completed.
- _____ **One set** of labeled, after-rehabilitation color photographs of building, showing all exterior elevations, significant interior spaces, significant exterior and interior features, major alterations, and new construction. These should be taken of the same features, and from the same locations, as photos presented with Part 2. **Key photos to a floor plan, and if applicable, to a site plan.**
- _____ **One check** for state processing fee, and one copy of Billing Statement.
- _____ **For projects whose final rehabilitation costs exceed \$100,000**, a verification by a certified public accountant of the eligible rehabilitation expenses. Costs need to be itemized by category.
- _____ **For buildings with more than one owner**, a Disclosure of Ownership form.

FEDERAL TAX CREDIT

Part 1: Evaluation of Significance

- _____ **Two completed Federal Part 1 applications** with owner's **original** signature on both copies.
- _____ **Map** locating property within the boundaries of historic district, if property is in a historic district. (Copies of historic district maps are available from the Virginia Department of Historic Resources.)
- _____ Two sets of labeled color photographs, depicting streetscapes, all sides of building, major interior spaces, and specific character-defining features. **Key photos to a floor plan, and if applicable, to a site plan.**
** Please note: For properties individually listed on the National Register of Historic Places, a Part 1 must be submitted if that property has one or more outbuildings or other resources. Please include a photo of each outbuilding/resource, approximate date of construction, brief description, and contributing status.*

Part 2: Description of Rehabilitation

- _____ **Two completed Federal Part 2 applications** with owner's **original** signature on both copies.
- _____ Complete description of the proposed rehabilitation work, describing building's existing features and impact of proposed work on these features.
- _____ **Two sets** of labeled color photographs, showing condition of the property prior to rehabilitation. Photograph all areas where significant work is proposed and key to the description of work. **Key photos to a floor plan, and if applicable, to a site plan.**
- _____ **Two sets** of architectural drawings (not-to-scale drawings may be acceptable), clearly showing conditions before rehabilitation.
- _____ **Two sets** of architectural drawings and specifications describing the proposed rehabilitation where needed to clearly present the project.
- _____ **Federal credit card authorization form for processing fees, if appropriate.**

Part 3: Request for Certification of Completed Work

- _____ **Two completed Federal Part 3 applications** with owner's **original** signature on both copies, with the NPS project number, the final rehabilitation costs, and the date the project was completed.
- _____ **Two sets** of labeled, after-rehabilitation color photographs of building, showing all exterior elevations, significant interior spaces, significant exterior and interior features, major alterations, and new construction. These should be taken of the same features, and from the same locations, as photos presented with Part 2. **Key photos to a floor plan, and if applicable, to a site plan.**
- _____ **Federal credit card authorization form for processing fees, if appropriate.**

BOTH STATE & FEDERAL TAX CREDITS

When submitting applications for both State and Federal tax credits, remember that the Virginia Department of Historic Resources must have a copy of everything being sent to the National Park Service and that all forms need to have original signatures.

Part 1: Evaluation of Significance

- _____ **Submit two Federal Part 1 application forms** and follow the checklist for Part 1 under FEDERAL TAX CREDIT. Both copies must have the owner's **original** signature. *(When applying for both State and Federal tax credits, it is **not** necessary to submit a State Part 1 application form in addition to the two Federal Part 1 application forms.)*

Part 2: Description of Rehabilitation

- _____ **Submit two Federal Part 2 application forms** and follow the checklist for Part 2 under FEDERAL TAX CREDIT. Both copies must have the owner's **original** signature. *(When applying for both State and Federal tax credits, it is **not** necessary to submit a State Part 2 application form in addition to the two Federal Part 2 application forms.)*
- _____ **Also submit the appropriate state processing fee and a copy of the Billing Statement.**

Part 3: Request for Certification of Completed Work

- _____ **Submit two Federal Part 3 application forms and one State Part 3 application.**
(For Part 3, it is necessary to submit a State Part 3 application form in addition to the two Federal Part 3 application forms.)
- _____ **ALL FORMS MUST HAVE ORIGINAL SIGNATURES.**
- _____ Follow the checklists for Part 3 under **both** FEDERAL TAX CREDIT **and** VIRGINIA STATE TAX CREDIT.
- _____ **Submit two sets** of labeled, after-rehabilitation photographs of building. Include one set with the Federal applications and one set with the State application.
- _____ **Submit the appropriate state processing fee and a copy of the Billing Statement.**